

**SINGLE BUSINESS TAX
APPORTIONMENT FORMULA**This form is issued under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.**C-8000H
2000**

1 Name _____	2 Federal Employer ID No. (FEIN) or TR No. _____
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PART 1 COMPUTATION OF APPORTIONMENT PERCENTAGE**If 100% of your property and payroll is attributable to Michigan, you must include documentation to substantiate nexus with another state.**

	A	B	C
		Weighting Factors	Weighted Percentage
PROPERTY FACTOR*			
3 Average value of Michigan property held during the year	3	.00	
4 Multiply Michigan rentals by 8 and enter the result	4	.00	
5 Total Michigan property. Add lines 3 and 4	5	.00	
6 Average value of total property held during the year	6	.00	
7 Multiply total rentals by 8 and enter the result	7	.00	
8 Total property. Add lines 6 and 7	8	.00	
9 Percentage. Divide line 5 by line 8	9	%	9
		x 5%	%
PAYROLL FACTOR			
10 Michigan wages	10	.00	
11 Total wages	11	.00	
12 Percentage. Divide line 10 by line 11	12	%	12
		x 5%	%
SALES FACTOR			
13 Michigan sales	13	.00	
14 Total sales	14	.00	
15 Percentage. Divide line 13 by line 14	15	%	15
		x 90%	%
16 Apportionment percentage. Add column C, lines 9, 12 & 15*. Use this percentage to apportion the tax base on C-8000, line 33, the recapture of capital acquisition deduction on C-8000D and the capital investments and recapture on C-8000ITC.			16
			%

* The Commissioner of Revenue may require periodic averaging of property values during the tax year if this is reasonably required to reflect the average value of the filer's property.

** If you do not have three factors (if line 8, 11 or 14 is zero) see *Formulas for Special Situations* on page 36 of the instructions.**PART 2 TRANSPORTATION SERVICES, FINANCIAL ORGANIZATIONS, OR
TAXPAYERS AUTHORIZED TO USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW.
(Attach explanation.)**

17 Michigan	17	.00	
18 Total	18	.00	
19 Apportionment percentage. Divide line 17 by line 18. Use this percentage to apportion the tax base on C-8000, line 33, the recapture of capital acquisition deduction on C-8000D and the capital investments and recapture on C-8000ITC.			19
			%

PART 3 CAPITAL ACQUISITION APPORTIONMENT**This part is only used for certain recaptures. Complete this part only if you disposed of depreciable personal property that you acquired in tax years beginning before Oct. 1, 1989.**

20 Property factor (from line 9, column A)	20	%	
21 Payroll factor (from line 12, column A)	21	%	
22 Total. Add lines 20 and 21	22		%
23 Average percentage. Divide line 22 by 2; if you have only one factor enter the amount from line 22. Use this percentage to compute your recapture of capital acquisition deduction on C-8000D, line 11			23
			%